

TITLE 316 - NEBRASKA DEPARTMENT OF REVENUE
Chapter 58 Tobacco Product Manufacturers

Reg-58-007 Revocation, Suspension or Administrative Penalty for Stamping Agent

007.01 The Tax Commissioner may revoke or suspend the license of a stamping agent.

007.02 The Tax Commissioner may revoke or suspend the license of a stamping agent upon a determination that the stamping agent either affixed a Nebraska stamp to a package or other container of cigarettes of a tobacco product manufacturer or brand family not included in the directory, or sold, offered or possessed for sale in this state cigarettes of a tobacco product manufacturer or brand family intended for sale in this state not included in the directory, as prohibited by §69-2706(3).

007.02A The stamping agent shall be given written notice of a hearing to revoke or suspend its license as described in the Administrative Procedure Act.

007.02B The hearing shall be conducted pursuant to the procedures set forth in the Administrative Procedure Act.

007.02C Upon a finding that the stamping agent violated the provisions of §69-2706(3), the Tax Commissioner may revoke or suspend the license of any stamping agent. Additionally, for each violation of §69-2706(3), the Tax Commissioner may impose a civil penalty in an amount not to exceed the greater of five hundred percent of the retail value of the cigarettes or five thousand dollars. The determination shall be served on the licensee and an appeal therefrom may be taken as set forth in the Administrative Procedure Act.

007.02C(1) No person whose license has been revoked shall sell cigarettes during the period of suspension or revocation.

007.02C(2) Any person whose license has been revoked may apply at the expiration of sixty days for a reinstatement of his or her license. The license may be reinstated if it appears to the satisfaction of the Tax Commissioner that the licensee will comply with §§77-2601 to 77-2622 and regulations adopted under such sections.

007.03 The Tax Commissioner may revoke or suspend the license of a stamping agent for failure to file required reports as described hereinafter.

007.03A The Tax Commissioner may suspend or revoke the license of a wholesale dealer paying the tax under §77-2603 for failure to make and file the monthly report required above. The procedures and penalties described in above shall be applicable, except the civil penalty provision set forth therein shall not apply.

007.03B The Tax Commissioner may suspend or revoke the license of a first owner of tobacco products paying the tax under §77-4008 on roll-your-own tobacco for failure to make and file the monthly report required above. Notice and hearing shall be provided as set forth in § 77-4019. An appeal from the determination of the Tax

TITLE 316 - NEBRASKA DEPARTMENT OF REVENUE

Chapter 58 Tobacco Product Manufacturers

Commissioner shall proceed as set forth in the Administrative Procedure Act. The Tax Commissioner may restore the license pursuant to the provisions of § 77-4013. (Section 77-4023 R.R.S 1996, sections 77-2604, 77-2615.01, and 77-4014, R.S.Supp., 2002, and sections 69-2709, 69-2710, and 77-4012, R.S.Supp., 2003. December 29, 2003.)